



**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Reynolds County Collector and Property Tax System

County Collector Fees	The County Collector did not properly review fees withheld on utility and delinquent taxes calculated by the property tax system for accuracy and, as a result, the County Collector over withheld some fees.
Electronic Data Security	The County Collector and Deputy Collector share the County Collector's user identification and password when using the property tax system and county computers. As a result, there is no assurance that the user listed in the system for posting a transaction is the person who did it. In addition, office personnel are not required to change their passwords periodically and there are no lockout procedures for excessive failed logon attempts on either the property tax system or the county computers.

In the areas audited, the overall performance of this entity was **Good**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.



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## RECOMMENDATION SUMMARY

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### **Recommendations in the audit of the Reynolds County Collector and Property Tax System**

County Collector Fees	The County Collector work with the property tax system vendor to ensure fee calculations are corrected and review calculations periodically to ensure they are in accordance with state statute. The County Collector should also recalculate all fees and correct distributions to the various political subdivisions and the county Tax Maintenance, County Employment Retirement, and General Revenue Funds.
Electronic Data Security	The County Collector ensure all authorized users have unique identifications and confidential passwords that are periodically changed and establish a maximum number of logon attempts allowed before being locked out when using the property tax system and the county computers.